EXHIBIT E

RECORDING REQUESTED BY:
Internal Revenue Service
AND WHEN RECORDED MAIL TO:

Internal Revenue Service
P.O. Box 30216
Laguna Niguel, CA 92607

DOC # 1997-0048509
04-FEB-1997 02:30 PM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
GREGORY SMITH, COUNTY RECORDER

1750

RF: 5.00 FEES: 7.00
AF: 1.00
MF: 1.00

THIS SPACE RESERVED FOR RECORDER ONLY

Form 668 (Y) (Rev. October 1993) 341

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District: SOUTHERN CALIFORNIA

Serial Number: 339702927

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer: RODNEY M & MARCIA L TOOTHACRE

Residence: 13742 INDIAN PEAK TRAIL
POWAY, CA 92064

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/93	482-32-[redacted]	05/01/95	05/31/05	128671.68
1040	12/31/94	482-32-[redacted]	06/05/95	07/05/05	10567.68

Place of Filing

COUNTY RECORDER
SAN DIEGO COUNTY
SAN DIEGO, CA 92101

Total $ 139239.36 ✓

This notice was prepared and signed at Laguna Niguel, CA, on the

30th day of January, 19 97.

Signature: for L SALVO

Title: Revenue Officer 33-01-1523
(619) 557-6371

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept by Recording Office Form 668 (Y) (Rev. 10-93)

695 adhoc - SD:1997 00048509 07/14/2005 07:05 AM 1 of 1

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